

Notice

CC-2010-013

August 17, 2010

Subject: eFiling Documents

Cancel Date: Upon incorporation
into CCDM

Purpose

This Notice provides, as a job aid, step by step instructions for eFiling, including a list of documents eligible for eFiling in the Tax Court. This Notice is being issued concurrently with two other Chief Counsel Notices on eFiling, one authorizing attorneys in the Office of Chief Counsel to commence eFiling and the other describing in detail office-wide eAccess, eService, and eFiling policies and protocols.

Step by Step Instructions for eFiling:

Document Preparation

- ☐ The document must be prepared and reviewed the same way as a paper document.
- ☐ The document must be signed using a scanned copy of a pen and ink signature – see the section below regarding signatures. The Office will consider other acceptable signature alternatives in 60 days.
- ☐ The caption appearing on the first page of the document must reflect that the document is being filed electronically. This may be accomplished by typing “Filed Electronically” into the “Special Designation” box as part of the caption feature on the CC Macros for Tax Court documents. The caption should appear like this:

Distribute to: ☒ All Personnel
☒ Electronic Reading Room

Filename: CC-2010-013

File copy in: CC:FM:PF

UNITED STATES TAX COURT		
WASHINGTON, DC 20217		
JOHN H. and MARY A. SMITH,)	
)	
Petitioners)	
)	
v.)	Docket No. 50000-09.
)	
COMMISSIONER OF INTERNAL REVENUE,)	Filed Electronically
)	
Respondent)	
MOTION FOR CONTINUANCE		

- ☐ The document must either be converted to a pdf file from Word or scanned into a pdf file.
- ☐ The Office document naming convention must be used to save the file: [case name - individual last name or corporate keyword][docket number][document title].pdf. Examples: (1) Smith_9876-54_Answer.pdf ; (2) Century_12345-67_Motion_Summary_Judgment.pdf ; PyramidLLC_0192-38_Rule91fmotion.pdf.
- ☐ Print a copy of the eFiled document for inclusion in the legal file.

Logging In

- ☐ Have the signing attorney's username, password, security image, and answer to the test question ready.
- ☐ Go to the Tax Court's website (www.ustaxcourt.gov) and click on the button labeled "eAccess" (either on the horizontal menu at the top or the big blue button on the right).
- ☐ On the eAccess screen, scroll down until the grey "Practitioner Access" button appears on the right. Click on it.
- ☐ Enter the attorney's user name and click "submit"
- ☐ If this is the first time you've logged on from your workstation using this attorney's username, a test question will appear. Provide the correct answer and click "submit."
- ☐ Confirm that the security image is correct and enter the attorney's password. Click the "login and acceptance of terms of use" button.

eFiling the Initial Document in a Case (Answer or Motion Regarding Petition)

- ☐ Click on "Case Entry" on the first "Go to" menu at the top of the page.
- ☐ Enter the docket number in the box provided and click on "View Docket."
- ☐ The case index for that docket number will now appear. Confirm that the case name matches that on the document you're filing.
- ☐ Click on "eFiling" in the "Go to" menu appearing directly below the petitioner's name and address.
- ☐ On the eFiling screen, check whether the word "electronic" appears next to the name of each Designated Service Person for the case. If "electronic" appears, no certificate of service is necessary for that person (the court will serve the document). If "paper" appears, the document must have a certificate of service for that person attached after the signature page.
- ☐ Select the document type being filed from the drop down menu appearing to the right of "Filing Document." In this case it will either be "Answer" or "Motion by resp."
- ☐ Move to the Document field, and using the Browse button, find the document you are filing.
- ☐ Confirm that it is the document you wish to file and that it has the necessary certificate of service attached after the signature page. Click "Open" to load the file name onto the eFiling screen.
- ☐ Disregard the Certificate of Service field, because our documents will have the Certificate of Service attached after the signature page of the document.
- ☐ Once that you are certain that you have selected the correct document, click "Submit."
- ☐ If a certificate of service was required and no separate certificate of service was submitted, the eAccess system will generate an error message. You may disregard the message so long as the certificate of service was attached to the document that was submitted.
- ☐ When you have clicked "Submit," a new screen will appear. If the submission was successful, the screen will contain a transaction number and time of submission. Print the screen immediately and place it in the legal file with the hard copy of the document submitted. Print a second copy of the transaction number screen and place it in the office file for Tax Court eFilings.

- ☐ If your submission was not successful, the next screen will describe the problem. Correct the problem and resubmit the document.
- ☐ If paper service is required, make sure that you serve a paper copy of the document on the Designated Service Person.

eFiling other documents

- ☐ Once you have logged in, a list of the attorney's open cases will appear.
- ☐ Select the case you're eFiling in and click on it
- ☐ The case index for that docket number will now appear. Confirm that the case name matches that on the document you are filing
- ☐ Click on "eFiling" in the "Go to" menu appearing directly below the petitioner's name and address.
- ☐ On the eFiling screen, check whether the word "electronic" appears next to the name of each Designated Service Person for the case. If "electronic" appears, no certificate of service is necessary for that person (the court will serve the document). If "paper" appears, the document must have a certificate of service for that person attached .
- ☐ Select the document type being filed from the drop down menu appearing to the right of "Filing Document."
- ☐ Move to the Document field, and using the Browse button, find the document you are filing and select it.
- ☐ Confirm that it is the document you wish to file and that it has any necessary certificate of service attached after the signature page. Click "Open" to load the file name onto the eFiling screen.
- ☐ Disregard the Certificate of Service field, because our documents will have the Certificate of Service attached after the signature page of the document.
- ☐ Once that you are certain that you have selected the correct document, click "Submit."
- ☐ If a certificate of service was required and no separate certificate of service was submitted, the eAccess system will generate an error message. You may disregard the message so long as the certificate of service was attached after the signature page of the document that was submitted.

- ☐ When you have clicked submit, a new screen will appear. If the submission was successful, the screen will contain a transaction number and time of submission. Print the screen now and place it in the legal file with the hard copy of the document submitted. Print a second copy of the transaction number screen and place it in the office file for Tax Court eFilings. These screens will be used to confirm timely filing.
- ☐ If your submission was not successful, the next screen will describe the problem. Correct the problem and resubmit the document.
- ☐ If paper service was required, make sure that you serve a paper copy of the document on the Designated Service Person.

Signature requirements

- ☐ The court permits three different types of signature on eFiled documents:
 1. A scanned copy of a pen and ink signature.
 2. A digitized signature created using the digital signature tool in Adobe
 3. The typed name of the attorney filing the document
- ☐ **Our Office procedures require the use of signature method 1**, which is a scanned copy of the pen and ink signature, since it is immediately apparent whether the document is a signed final document or a draft. Our Office will consider using other permissible methods in 60 days.
- ☐ At the present time, this office will **not** include an email address in the signature block. Therefore, the email address **must not** be on the document.
- ☐ Documents that are filed jointly – on behalf of both the petitioner and the Commissioner – bear two signatures. The petitioner's or representative's signature must be in pen and ink; thus the signature page will be scanned into the document. The paper copy bearing the original signature is to be retained in the legal file.

eFiling in Consolidated Cases

- ☐ eFiling in consolidated cases requires a slight variation from the procedures outlined above.
- ☐ Determine whether your document is to be filed in all of the consolidated cases in

the group or only in the lead case. If the caption contains only a single docket number, the document is being filed in that case only. If the caption contains more than one docket number, the document is being filed in all of the consolidated cases in the group.

- ☐ Access the eFiling screen for the lead case. A button will appear that allows a choice between filing in all of the consolidated cases or only in the lead case.
- ☐ If the document is to be filed in all of the consolidated cases, make that selection and proceed with eFiling as outlined above. All Designated Service Persons for the consolidated cases will appear in the “service parties” list. The list will show whether paper or electronic service is required for each service person. If any of the service persons require paper service, a certificate of service must be attached listing each of the service persons requiring paper service.
- ☐ Proceed with the eFiling steps outlined above. Once the document is submitted, it will be submitted for each of the consolidated cases.
- ☐ If the document is to be filed only with respect to the lead case, make that selection using the button and proceed with standard eFiling procedure described above.

Troubleshooting, Additional Information and Contacts

As with any new process, occasional problems will arise as more users utilize the system and eFile. A dedicated eFiling e-mailbox has been established in Procedure and Administration to receive questions, comments, and suggestions concerning eFiling, eAccess and eService. The mailbox address is: eFiling.Questions@irscounsel.treas.gov.

Questions and concerns may also be directed to the contact persons listed below. In particular, P&A is interested in receiving information about any delays or transmission difficulties experienced with the eAccess system. As mentioned above, companion Chief Counsel Notices are being published containing office-wide policies and protocols with respect to electronic filing, electronic service, and the other features of the eAccess system, as well as authorization to commence eFiling.

Questions, comments and suggestions concerning the foregoing may be directed to Richard Goldman at 202 622-7950, George Bowden at 202 622-3400, Peter Reilly at 202 622-7950 or Thomas Kane at 202 622-3400.

/s/
Deborah A. Butler
Associate Chief Counsel
(Procedure & Administration)

Attachment: Documents eligible for eFiling

What Documents May Be eFiled

The table below lists types of documents commonly filed with the Tax Court by practitioners. Those marked as ineligible for eFiling and documents omitted from the list must be submitted to the Court in paper form.

Document Name	Eligible for eFiling?
Answer (filed only by respondent)	Yes
Affidavit	Yes
Agreed Computation (filed only by respondent)	Yes
Amended Answer Brief Notice Objection Petition Reply Report Response	Yes Yes Yes Yes No Yes Yes Yes
Amendment to Brief Notice Objection Petition Reply Report Response	Yes Yes Yes No Yes Yes Yes
Application	Yes
Briefs Answering Brief for Petitioner Brief for Petitioner Reply Brief for Petitioner Answering Brief for Respondent Brief for Respondent Reply Brief for Respondent	Yes Yes Yes Yes Yes Yes
Computation by Petitioner by Respondent	Yes Yes
Decision, stipulated	No
Declaration	Yes

Document Name	Eligible for eFiling?
Entry of Appearance (filed only by counsel for petitioner)	Yes
Expert Report	No ¹
Joint Motion Report Memorandum	Yes Yes Yes
Memorandum of Law	Yes
Motion and affidavits and/or declarations attached thereto by Petitioner by Respondent	Yes Yes
Motion for Reconsideration filed after the case is closed filed before the case is closed	No Yes
Motion To Enforce Overpayment	No
Motion To Seal	No
Motion To Redetermine Interest	No
Motion To Vacate or Revise Decision filed after the case is closed filed before the case is closed	No Yes
Notice	Yes
Notice of Appeal	No
Notice of Intervention	Yes
Notice of Election To Participate	No
Notification	Yes
No Objection	Yes
Objection	Yes
Opposition	Yes
Ownership Disclosure Statement (submitted only by petitioner)	No
Petition (filed only by petitioner)	No
Pretrial Memorandum	Yes ²

¹An expert report is submitted to the trial Judge in paper form 30 days before the calendar call unless directed otherwise by the trial Judge. An expert report may be offered into evidence at trial. Expert reports are not electronically transmitted to the Court.

²Pretrial memoranda may be eFiled for trial sessions beginning after September 1, 2010.

Document Name	Eligible for eFiling?
Reply (filed only by petitioner)	Yes
Report	Yes
Request	Yes
Request for Place of Trial filed with the petition filed separately	No Yes
Response	Yes
Statement	Yes
Statement of Taxpayer Identification Number (Form 4)	No ³
Stipulation	Yes
Stipulation of Settled Issues	No
Substitution of Counsel (filed only by counsel for petitioner)	Yes
Supplement	Yes

³The Statement of Taxpayer Identification Number, Form 4, is submitted in paper form with the petition. It may not be eFiled and is never made part of the Court's public files.